

IN THE UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

SECURITIES AND EXCHANGE	§	
COMMISSION,	§	
	§	
Plaintiff,	§	
	§	
v.	§	
	§	
MEGAFUND CORPORATION, STANLEY	§	
A. LEITNER, SARDKAUER HOLDINGS,	§	
IBC., BRADLEY C. STARK, CIG, LTD.,	§	Civil Action No. 3:05-CV-1328-L
and JAMES A. RUMPF, Individually and	§	
d/b/a CILAK INTERNATIONAL,	§	
	§	
Defendants,	§	
	§	
and	§	
	§	
PAMELA C. STARK,	§	
	§	
Relief Defendant.	§	

**ORDER**

This is a civil action brought by the Securities and Exchange Commission ("SEC") for alleged violations of the federal securities laws. Pursuant to 28 U.S.C. § 636(b), and an order of the court in implementation thereof, on February 27, 2006, this action was referred to United States Magistrate Judge Jeff Kaplan for pretrial management. On February 7, 2007, the Findings and Recommendation of the United States Magistrate Judge were filed, recommending that the court grant the Receiver's First Amended Motion to Allow "A" Claims and Disallow Potential "A" Claims against the Sardkauer Holdings Receivership Estate, filed January 12, 2007. Specifically, the magistrate judge recommended that the court grant the Receiver's First Amended Motion to

Allow “A” Claims and Disallow Potential “A” Claims against the Sardkauer Holdings Receivership Estate and allow or disallow the following claims as requested by the Receiver:

<b><u>Claimant</u></b>	<b><u>Amount of Claim</u></b>	<b><u>Recommended Action</u></b>
Michael J. Quilling, as Receiver for CIG, Ltd.	\$6,063,266.38	Allowed
Lynn Atkinson d/b/a Rose of Avalon, LLC	\$100,000.00	Allowed
Norman D. Spahr	\$50,000.00	Allowed
Stephen T. Hood	\$ 50,000.00	Allowed
Bruce Beeley d/b/a Performance Management Group	\$10,000.00	Allowed
Dvora Adams	\$15,000.00	Allowed
CDB&B Investors, Inc. c/o Ralph Schaefer	\$953,425.52	Disallowed
Harriette Reibman	\$60,000.00	Disallowed
Robin Schaefer	\$150,000.00	Disallowed
Clover Investment, LLC c/o Jill Erikson	\$75,000.00	Disallowed
Ag Financial Services, Ltd. c/o Amin Ramji	\$390,000.00	Disallowed
Tony Plotkin	\$10,000.00	Disallowed
Investment World, Inc. c/o Kelly Christensen	\$50,000.00	Disallowed
Kerry Semon	\$23,000.00	Disallowed
Gus Schwarckpof	\$50,000.00	Disallowed
Steven Anderson	\$10,000.00	Disallowed
Grainnaissance, Inc. and Grainnaissance Profit Sharing	\$200,000.00	Disallowed
Mack Ellery, LLC	\$50,000.00	Disallowed

International Consultants & Referrals	\$466,238.73	Disallowed
Paul Sugar	\$10,000.00	Disallowed
Linda Gramlich	\$15,000.00	Disallowed
Jesse and Margaret Morse	\$10,000.00	Disallowed
Daniel Cleary	\$10,000.00	Disallowed
William Wesson	\$2,000.00	Disallowed
Myrtle Jones	\$2,500.00	Disallowed
Maureen Rafael	\$10,000.00	Disallowed
Universal One Club, LLC	\$150,000.00	Disallowed
Barr Chase, S.A.	\$50,000.00	Disallowed
K&R Development, LLC c/o DeWayne Long	\$20,000.00	Disallowed
Clara Neil Hollaway a/k/a Clara Neil Heard	\$7,422.16	Disallowed
Brain Fabin	\$39,000.00	Disallowed
Peter Kaiser	\$110,000.00	Disallowed
Covenant Faith Advisor	\$60,000.00	Disallowed

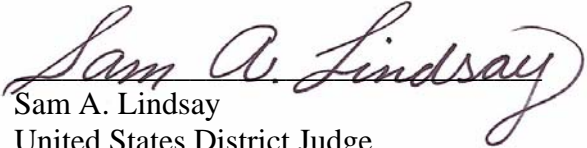
Further, the magistrate judge recommended that the court disallow claims totaling \$178,373.03 filed by John W. Stark, Jr. and Barbara Stark, and any claims not filed to date. No objections have been filed.

Having reviewed the pleadings, file and record in this case, and the findings and conclusions of the magistrate judge, the court determines that the findings and conclusions are correct. The magistrate judge's findings are **accepted** as those of the court. Accordingly, the court **grants** Receiver's First Amended Motion to Allow "A" Claims and Disallow Potential "A" Claims against the Sardkauer Holdings Receivership Estate, filed January 12, 2007 (Docket No. 250), and **allows** the claims of:

- |    |  |                |
|----|--|----------------|
| 1. | Michael J. Quilling, as Receiver for CIG, Ltd. | \$6,063,266.38 |
| 2. | Lynn Atkinson d/b/a Rose of Avalon, LLC        | \$100,000.00   |
| 3. | Norman D. Spahr                                | \$50,000.00    |
| 4. | Stephen T. Hood                                | \$ 50,000.00   |
| 5. | Bruce Beeley d/b/a Performance Mgt. Group      | \$10,000.00    |
| 6. | Dvora Adams                                    | \$15,000.00.   |

The court **disallows** claims totaling \$178,373.03 filed by John W. Stark, Jr. and Barbara Stark, and any claims not filed to date, including claims filed by the 27 individuals and entities identified herein by the court.

**It is so ordered** this 28<sup>th</sup> day of February, 2007.

  
Sam A. Lindsay  
United States District Judge